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Secld. II-27—100,000—21-5-48.

REVENUE (1948) Department.

MS. SERIES.

G.O. No. 1260

Dated 25—5—1948.

[Despatch Abstract.]

APPROPRIATION - Accounts of the Government of Madras, 1945-46 and the Audit Report, 1947 - Grant XI - District Administration and Miscellaneous - Other Establishments - P.E.V.S. - Uncovered excess expenditure - Notes of the Public Accounts Committee - Instructions issued - Papers recorded.

Back Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
MS	295	Rev	1.2.47				

Further Papers.

G.O.	No.	Department.	Date.	G.O.	No	Department.	

GOVERNMENT OF MADRAS.
REVENUE DEPARTMENT.

MEMORANDUM NO.2218 L/47-6, DATED THE 19th MAY 1948.

Sub: Appropriation Accounts for 1945-46 - Expenditure in excess of final appropriation under Grant XI - District Administration and Miscellaneous - Regularisation.

Ref: Correspondence ending with Board's L.Dis.C.9698/47, dated 15-1-1948.

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While accepting the explanation for the uncovered excess expenditure under the head quoted above, the Public Accounts Committee have expressed the hope that the departmental accounts will be reconciled with the Accountant General's amount regularly and promptly so as to avoid any misclassification in future. The attention of the Board of Revenue is invited to this observation of the Public Accounts Committee and the Board is requested to take necessary action.

P.S.VISWANATHA AYYAR,
Secretary to Government.

To the Board of Revenue.
To the Finance Department.
To the Accountant-General, Madras, through Finance.

Major head and sub-head.	Final grant of appropriation.	Actual expenditure.	Excess (plus) Savings(minus)
(1)	(2) Rs.	(3) Rs.	(4) Rs.
25 General Administration - District Administration and Miscellaneous - District Administration - u. Other Establishments - C.Proprietary Estates' Village Service--			
I. Ordinary areas-1. Pay of Establishments. (O.Rs.23,88,000 (R.Rs. 1,12,000	25,00,000	28,26,994	+ 3,26,994

The final grants for the year 1945-46 under "25 General Administration - District Administration and Miscellaneous u. other establishments - B.Ryotwari village service - I. Ordinary areas.- 1. Pay of Establishments" and "C. Proprietary Estate Village Service - I. Ordinary areas.-1. Pay of Establishments" were Rs.100,00,000 and Rs.25,00,000 respectively. But the amounts of actual expenditure under the sub-heads were Rs.1,02,63,682 (i.e. an excess of Rs.2,63,682) and Rs.28,26,994 (i.e. an excess of Rs.3,26,994) respectively.

2. As the expenditure under the second sub-head exceeded the final grant by more than 10%, an explanation for the variation was called for from the Board, with ~~ex~~ reference to para 108 of the Budget Manual. In G.O.No.877 Revenue, dated 27-4-45, the Government had sanctioned, with effect from 1-4-45, the grant of dearness allowance of Rs.7/- p.m. to village ~~xxxx

Rs.5/- p.m. to karnams and Rs.3/- p.m. to village headmen. The Board reported that the excess under the second sub-head was due to wrong classification of Dearness Allowance under that sub-head in some districts, instead of under "other charges - Dearness Allowance". The Finance Department was not satisfied with the explanation as, in another connection, the Board had stated that the excess under the two sub heads was due, among others, to the grant of Dearness Allowance to village Establishments. The Finance Department held that, as Dearness Allowance was sanctioned early in the year, there was sufficient time to take into account the additional expenditure involved in the grant and to estimate the requirements correctly. References were made to Board of Revenue. The Board's final reply is contained in its report dated 15-1-1948 at pp.23-24 c.f. which may be perused. A copy of the Board's reply has been sent to Finance.

3. The normal procedure for regularization of the excesses is to place before the Public Accounts Committee of the Legislative Assembly notes on the excesses under each grant and to obtain the Committee's recommendation for the presentation to the Assembly of Demands to cover the excesses under voted grants; the amounts in respect of both charged and voted grants are then included in an estimate of (excess) expenditure and presented to the legislature and after the discussion of the estimate and the voting of the amounts relating to voted grants, the necessary schedule of authenticated expenditure is signed by His Excellency the Governor and ordered to be laid before the Legislative Assembly.

4. The following is an extract from the note prepared by the Finance Department for the Public Accounts Committee for regularizing the excess.

"Grant XI--District Administration and Miscellaneous (Excess Rs.8,40,720--Authorized)--The excess occurred mainly under the following heads and was partly set off by savings under other heads ---

		Rs.
(i)	25. General Administration - District Administration and Miscellaneous - District Administration - u. Other Establishments --B.Ryotwari village service--I. Ordinary areas--1. Pay of establishments. ..	2,63,682
(ii)	25. General Administration - District Administration and Miscellaneous - District Administration - u. Other Establishments - C.Proprietary estates village service--I. Ordinary areas--1. Pay of establishments. ..	3,26,994

x x x x x

Items (i) and (ii) above:- The excess was due to the grant of dearness allowance to the village officers and the employment of additional temporary establishments in the latter part of the year. The additional appropriation obtained was based on the progress of expenditure in the year and the revised estimates for 1945-46 but proved to be insufficient. This was chiefly due to the fact that some Collectors did not estimate correctly their requirements on account of the grant of dearness allowances to village officers sanctioned in April 1945. The Board of Revenue has since issued necessary instructions to the concerned Collectors to avoid a recurrence of the mistake."

Intd. x x
19/2/48.

REVENUE DEPARTMENT.

To A.S.IV.

Please see notes from p.13 ante. The Memo has been issued.

The papers may now be recorded

G.O.Ms.No.1280, Dated 28th May 1948.

ABSTRACT.

Appropriation accounts of the Government of Madras for 1945-46 and Audit Report, 1947 - Grant XI - District Administration and Misc. - Other Establishments - Proprietary Estates' Village Service - un covered excess expenditure - ~~Matters~~ Notes of the Public Accounts Committee - Instructions issued - Papers recorded.

ORDER:

Recorded.

(True copy)

R. Nagarajan 20.1.54

OFFICE ASSISTANT, M.R. O.

KRVD.17.12.

Dvp 21-1-54. 21.1.54